

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SUMMARY OF SIXTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD
FEBRUARY 1, 2010 THROUGH APRIL 30, 2010**

1.	Name of applicant:	Ernst & Young LLP
2.	Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession
3.	Date case filed:	November 10, 2008
4.	Date of application for employment:	November 18, 2008
5.	Date of order approving employment:	December 8, 2008, as of November 10, 2008
6.	Date of this application:	June 11, 2009
7.	Dates of services covered:	February 1, 2010 through April 30, 2010
8.	Total fees requested for this period	\$164,709.45
9.	Balance remaining in fee retainer account, not yet awarded	None
10.	Fees paid or advanced for this period	\$103,784.71

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

11.	Net amount of fees requested for this period	\$60,924.74
12.	Total expense reimbursement requested for this period	\$285.00
13.	Expenses paid or advanced for this period	\$0.00
14.	Net amount of expense reimbursements requested for this period	\$285.00
15.	Gross award requested for this period	\$164,994.45
16.	Net award requested for this period	\$61,209.74

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

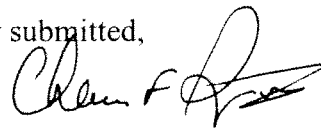
2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
March 17, 2009	November 10, 2008 through January 31, 2009	\$717,048.99	\$4,025.70	\$700,186.86	\$4,025.70
June 15, 2009	February 1, 2009 through April 30, 2009	\$520,883.08	\$3,799.93	\$520,883.08	\$3,799.93
September 14, 2009	May 1, 2009 through July 31, 2009	\$429,595.73	\$1564.58	\$429,595.73	\$1564.58
December 15, 2009	August 1, 2009 through October 31, 2009	\$177,371.26	\$557.97	\$177,371.26	\$557.97
March 17, 2010	November 1, 2009 through January 31, 2010	\$194,802.16	\$2,129.30	\$194,802.16	\$2,129.30

Respectfully submitted,



Charles F. Phillips, III
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SIXTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS ACCOUNTING
AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD FEBRUARY 1,
2010 THROUGH APRIL 30, 2010**

Ernst & Young LLP (the “Applicant” or “E&Y LLP”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

INTRODUCTION

1. This is the Applicant’s sixth interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

2. This Application requests compensation for accounting and tax consulting services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period February 1, 2010 through April 30, 2010 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated June 11, 2010 attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$164,709.45, representing the fees for the Applicant’s actual time charges for 314.9 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$285.00, for a total of \$164,994.45, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty-five percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193). On December 8, 2008, the Court entered an order approving the retention of E&Y LLP effective as of the Petition Date (Docket No. 793) (the “Original Retention Order”).

9. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (Docket No. 952) (the “First Expansion Application”). On December 24, 2008, the Court entered an order approving the First Expansion Application, effective as of the Petition Date (Docket No. 1277) (the “First Expansion Order”).

10. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of March 1, 2009 (Docket No. 4395) (the “Second Expansion Application”). On September 1, 2009, the court entered an order approving the Second Expansion Application, effective as of March 1, 2009 (the “Second Expansion Order”).

11. On April 30, 2010, the Debtor filed a third Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of September 10, 2009 (Docket No. 7351) (the “Third Expansion Application”). On May 20, 2010, the court entered an order approving the Third Expansion Application, effective as of September 10, 2009 (the “Third Expansion Order” and together with the Original Retention Order, the First Expansion Order, and the Second Expansion Order, the “Retention Order”).

12. On March 3, 2010, the Applicant circulated to the Notice Parties a monthly fee statement for the period February 1, 2010 through February 28, 2010, requesting \$70,979.84 in fees and \$0.00 in expenses (the “February Fee Statement”).

13. On April 27, 2010, the Applicant circulated to the Notice Parties a monthly fee statement for the period March 1, 2009 through March 31, 2009, requesting \$51,119.82 in fees and \$0.00 in expenses (the “March Fee Statement”).

14. On May 10, 2010, the Applicant circulated to the Notice Parties a monthly fee statement for the period April 1, 2010 through April 30, 2010, requesting \$42,609.79 in fees and \$285.00 in

expenses (the “April Fee Statement,” and together with the February Fee Statement and the March Fee Statement, the “Monthly Fee Statements”).

15. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

16. With respect to the Compensation Period, as of the date of this Application the Debtors have paid the Applicant: \$103,784.71 of the fees for professional services and none of the expenses invoiced under the Monthly Fee Statements.

17. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors’ chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors’ estates for such services with any other person.

SUMMARY OF SERVICES RENDERED

18. During the Compensation Period, the Applicant provided Services under a number of different discrete projects. The Services fall under the project categories of: Bankruptcy Process/Status Updates; IRS Account Analysis; IRS Controversy Assistance; Affidavit/Engagement Letter/Monthly Fee Application/Other Matters; Property Tax Project; InterTan Restructuring; and Section 382 Analysis. The following is a summary description of the services provided to the Debtors under each project category.

(A) Bankruptcy Process/Status Updates: Work in this project category included regular communication and correspondence with the Debtors, including telephone calls, emails, reviews of public filings, and other matters related to the status and timing of bankruptcy related activities needed to assist the Debtors in addressing tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y LLP’s professionals expended a total of 26.5 hours during the

Compensation Period for which E&Y LLP seeks allowance of compensation for professional services in the amount of \$17,009.34.

(B) IRS Account Analysis: E&Y LLP's professionals' work in this category included analyzing the Debtors' IRS account transcripts to determine whether the appropriate amounts of interest have been calculated and posted to the Debtors' account by the IRS and preparing the necessary tax filings to claim refunds of prior taxes resulting from Debtors' net operating losses incurred for tax purposes for the year ended February 28, 2009. In connection with the foregoing services, E&Y LLP's professionals expended a total of 3.0 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$1,978.13.

(C) IRS Controversy Assistance: E&Y LLP professionals participated in phone conversations with Company management as well as with Internal Revenue Service ("IRS") officials related to ongoing IRS audits and pending refund claims. In connection with the foregoing services, E&Y LLP's professionals expended a total of 19.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$13,827.12.

(D) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative Matters: E&Y LLP professionals incurred time performing services relating to the organization and execution of the required bankruptcy retention and compensation process, including preparing and reviewing documents and disclosures required for inclusion within retention pleadings and affidavits, discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, and preparing fee submissions. E&Y LLP is not seeking reimbursement for the time spent by E&Y LLP's in-house counsel nor fees paid by E&Y LLP to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing services, E&Y LLP's professionals expended a total of 67.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$26,279.85.

(E) Property Tax Project: E&Y LLP professionals provided services in developing and building a valuation model to value the Debtors' stores' taxable personal property and leasehold improvements, preparing a master valuation report to apply to all stores and a data sheet for each individual store valued, providing the Debtors with a draft taxpayer's opinion of value for 2009 renditions yet to be filed and reviewing the tax assessments assigned by the taxing authorities. In connection with the foregoing services, E&Y LLP's professionals expended a total of 164.6 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$81,774.63.

(F) InterTan Restructuring: E&Y LLP also assisted with the restructuring of the Debtors' Canadian operations including discussions with management and the Debtors' Canadian advisors, review of transaction steps to advise the Debtors on the proper tax reporting of the transaction in the U.S. and potential withholding tax ramifications of the proposed transactions. In connection with the foregoing services, E&Y LLP's professionals expended a total of 13.0 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$8,949.85.

(G) Section 382 Analysis: E&Y LLP professionals incurred time performing services related to a detailed and ongoing review of common stock transactions to determine if a change in control of the Company occurred as defined in Section 382 of the Internal Revenue Code of 1986 as amended. If a change in control occurred under Section 382, the Company's ability to utilize tax net operating losses would be severely limited. In connection with the foregoing services, E&Y LLP's professionals expended a total of 21.4 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$14,890.54.

19. The attached Exhibit B sets forth the names, titles, hourly rates, and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates

comply with the terms of the applicable engagement letters as approved by the Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

20. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

21. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

22. E&Y LLP's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

23. E&Y LLP has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

24. All Services rendered by E&Y LLP for the Debtors during the Compensation Period were performed in connection with the representation of the Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

25. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

26. Under American Benefit Life Insurance Company v. Baddock (In re First Colonial Corp.), the United States Court of Appeals for the Fifth Circuit has enumerated twelve factors a bankruptcy court should evaluate in awarding professional fees. 544 F.2d 1291 (5th Cir. 1977) (abrogated on other grounds by statute). First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schuman Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). Those twelve factors are:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;
- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;
- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;
- I. The experience, reputation and ability of the professionals;
- J. The undesirability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

27. Based on the standards set forth in section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$164,709.45 plus expenses of \$285.00.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

28. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y LLP rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 314.9, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

29. The issues which have arisen in these cases during the Compensation Period demanded a high level of skill and competency. E&Y LLP spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y LLP demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y LLP's representation of the Debtors in these chapter 11 cases did not preclude it from accepting other engagements.

E. Customary Fees

30. E&Y LLP does not hold any retainers. E&Y LLP submits that its compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11

cases, and E&Y LLP's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

31. The amount requested is consistent with the fee which E&Y LLP would charge its clients in other non-contingent, bankruptcy and commercial engagements.

G. Time Limitations Imposed by Client or Other Circumstances

32. The circumstances in these cases occasionally imposed time constraints on E&Y LLP due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

33. E&Y LLP is an established accounting firm and its members and associates working on these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. "Undesirability" of Case

34. This case is not undesirable. E&Y LLP believes that it is privileged to have the opportunity to represent the Debtors and work before this Court in this proceeding.

J. Nature and Length of Professional Relationship to Client

35. Since E&Y LLP's engagement by the Debtors, E&Y LLP has represented solely the Debtors in these cases.

K. Awards in Similar Cases

36. The amount requested by E&Y LLP is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y LLP requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fees requested by E&Y LLP, \$164,709.45, reflects

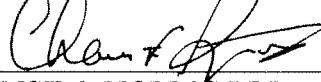
an average hourly rate of \$523.05 for 314.9 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs for which E&Y LLP seeks reimbursement were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y LLP's hourly rates.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, E&Y LLP respectfully requests the Court to enter an order (i) awarding E&Y LLP the sum of \$164,709.45 as interim compensation for services rendered, and \$285.00 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y LLP any such allowed amounts that have not been paid thus far under the Monthly Fee Statements for the Compensation Period; and (iii) granting such other and further relief as the Court deems appropriate.

Dated: June 11, 2010
Richmond, Virginia

Respectfully submitted,



ERNST & YOUNG LLP
Charles F. Phillips, III
Partner

Dated: June 14, 2010
Richmond, Virginia

Respectfully submitted by:

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Chris L. Dickerson, Esq.
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley .
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors in
Possession

Exhibit A
Certification by Charles F. Phillips, III

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

CERTIFICATION BY CHARLES F. PHILLIPS, III

I have been designated by Ernst & Young LLP (“**E&Y LLP**” or the “**Applicant**”) as the professional with responsibility in these cases for compliance with the “Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases” (the “**Guidelines**”).

I have read the Applicant's sixth interim application for compensation and reimbursement of expenses (the “**Application**”). I believe the Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant’s clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application,

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

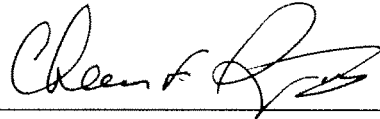
In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the orders of this Court approving the Applicant's retention by the Debtors and pursuant to the terms of the engagement letters between the Applicant and the Debtors attached as exhibits to the Debtors' applications to employ and retain E&Y LLP or affidavits in support thereof.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 11 day of June, 2010 at _____.

By:

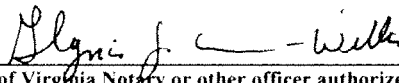


Name: Charles F. Phillips, III
Title: Partner

City/County of Richmond

State/Commonwealth of Virginia

Acknowledged and sworn to before me this 11 day of June, 2010



Signature of Virginia Notary or other officer authorized to administer oaths

March 31, 2011
Expiration Date

238631
Notary Registration Number (or official title if not a notary)

Exhibit B
Summary of Fees by Individual Professional

Exhibit B
Summary of Fees by Individual Professional

Professional	Title	Hourly Rate	Hours	Fees
Bing, Stephanie Regina (US012679045)	Senior-Grade 3	371.00	15.1	5,602.10
Bing, Stephanie Regina (US012679045)	Senior-Grade 3	408.10	3.6	1,469.16
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	766.50	1.0	766.50
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	700.00	12.3	8,610.00
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	768.60	18.0	13,834.80
Cody, Melissa Suzanne (US012442777)	Senior Manager-Grade 4	619.50	2.5	1,548.75
Corum, Harold John (US012626359)	Manager-Grade 4	450.10	1.0	450.10
Corum, Harold John (US012626359)	Manager-Grade 4	495.11	2.5	1,237.78
DuBois, Brigit (US012590015)	Manager-Grade 4	450.10	2.4	1,080.24
DuBois, Brigit (US012590015)	Manager-Grade 4	495.11	2.9	1,435.82
Filippou, Cheryl Alison (US011170632)	Senior Manager-Grade 2	619.50	3.1	1,920.45
Filippou, Cheryl Alison (US011170632)	Senior Manager-Grade 2	681.45	0.5	340.73
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	686.00	0.7	480.20
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	725.00	0.8	580.00
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	754.60	0.7	528.22
Halvorson, Phil D	Partner/Principal-Grade 1	700.00	1.0	700.00
Hassell, William Poage (US012766692)	Partner/Principal-Grade 1	630.00	1.5	945.00
Healey, Wendy J (US011526689)	Senior Manager-Grade 3	768.60	9.0	6,917.40
Hedgpeth, Elvin Thomas (US012762068)	Executive Director-Grade 1	725.00	2.0	1,450.00
Ingles, Beatrice (US011860300)	Senior Associate	120.00	9.4	1,128.00
Knightly, James Charles (US012542157)	Senior-Grade 2	415.80	15.0	6,237.00
Long, Charles A (US011485081)	Executive Director-Grade 1	725.00	2.5	1,812.50
Long, Charles A (US011485081)	Executive Director-Grade 1	668.50	19.3	12,902.05
Long, Charles A (US011485081)	Executive Director-Grade 1	735.35	4.3	3,162.01
Malman, Jared Lee (US012558754)	Senior-Grade 3	442.75	1.2	531.30
Mitchell, Traci R. (US011239755)	Senior Manager-Grade 4	673.75	0.5	336.88
Montgomery, Jessica Lynn (US012859926)	Senior-Grade 1	275.00	1.0	275.00
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	227.15	18.0	4,088.70
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	206.50	26.5	5,472.25
Mulcahy, Sean D. (US011715258)	Senior-Grade 1	415.80	0.5	207.90
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	167.86	0.5	83.93

Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	665.00	3.0	1,995.00
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	731.50	8.5	6,217.75
Randall,Franchon L. (US012058237)	Manager-Grade 4	515.90	1.0	515.90
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	681.45	3.3	2,248.79
Rife,Daniel Mark (US012003959)	Senior Manager-Grade 1	673.75	1.5	1,010.63
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	147.00	1.9	279.30
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	161.70	23.4	3,783.78
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	134.75	0.5	67.38
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	725.00	5.0	3,625.00
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	780.01	6.0	4,680.06
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	567.00	2.8	1,587.60
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	623.70	1.0	623.70
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	717.50	6.7	4,807.25
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	789.25	20.5	16,179.63
Wells,Karen E (US011916690)	Senior Manager-Grade 1	757.68	2.5	1,894.20
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	567.00	15.5	8,788.50
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	623.70	32.5	20,270.25

Totals

314.9	164,709.45
--------------	-------------------

Exhibit C
Schedule of Fees by Project Category

Exhibit C
Schedule of Fees by Project Category

Project Category	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>Total Fees</u>
(A) Bankruptcy Process/Status Update	2,197.97	12,435.37	2,376.00	17,009.34
(B) IRS Account Analysis	1,978.13	-	-	1,978.13
(C) IRS Controversy Assistance Affadavit/Engagement Letter/Monthly Fee	9,453.68	4,373.44	-	13,827.12
(D) Application/Other Administrative Matters	7,335.41	13,051.85	5,892.60	26,279.85
(E) Property Tax Project	34,736.32	19,368.47	27,669.84	81,774.63
(F) InterTan Restructuring	1,578.50	700.00	6,671.35	8,949.85
(G) Section 382 Analysis	13,699.84	1,190.70	-	14,890.54
Net Fees	<u>70,979.84</u>	<u>51,119.82</u>	<u>42,609.79</u>	<u>164,709.45</u>

Exhibit D
Schedule of Expenses

Exhibit D
Schedule of Expenses

Emp/Vendor	Rank	Description	Incur Date	Expenses
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Paid application fees for Circuit City (Client) property tax appeal for 5 Florida Jurisdictions. The Fees were paid in the form of money order. Also includes \$25 fee for money orders (\$5 per).This Expense is approved by PPEDD Charles Long - Executive Director Charlotte Office.	9/17/2009	225.00
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Paid application fees for Circuit City (Client) property tax appeal for 4 Florida Jurisdictions. The Fees were paid through Credit Card - Master Card. This Expense is approved by PPEDD Charles Long - Executive Director Charlotte Office.	9/20/2009	60.00
Total Expenses				<u>285.00</u>

Exhibit E
Chronological Detail of Services Rendered

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Discussion with Jeff McDonald to discuss strategy for following-up with IRS on refund release. Actions items defined was for me to check with Linda Lorello, Insolvency Specialist and Tyrone Hicks, Team Manager to determine where process stands and what else can we do to help expedite their review.	1/26/2010	780.01	0.5	390.01	Controversy
Long, Charles A (US011485081)	Executive Director-Grade 1	Respond to Bryan Stark's inquiry regarding settlement of 2008 property tax claim from Escambia Co. FL in addition to the 2009 claim	1/30/2010	735.35	0.1	73.54	Property Tax Project
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	escambia comments to Charlie Long (property tax)	1/31/2010	754.60	0.2	150.92	Property Tax Project
Malman, Jared Lee (US012558754)	Senior-Grade 3	CC 382 - correspondence related to IRS position under Section 382	2/1/2010	442.75	0.3	132.83	Section 382
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Detailed review of open notices (1.7) and update of tracking log (1.3)	2/1/2010	227.15	3.0	681.45	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review monthly billing detail for January fee application	2/1/2010	731.50	0.5	365.75	Monthly/Interim Fee Applications
Rife, Daniel Mark (US012003959)	Senior Manager-Grade 1	summary schedules of 382 results	2/1/2010	673.75	1.5	1,010.63	Section 382
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Calls and emails throughout the day with Scott Vaughn and Jon Wilson from E&Y and Jeff McDonald from CC to develop the format and content of analysis requested by IRS manager Tyrone Hicks to assist in getting the IRS to understand the 382 implications or lack thereof with goal for IRS to not generate a freeze for the 1139 refund request.	2/1/2010	780.01	1.5	1,170.02	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	discuss NOL c/b - NOLs by period - with Henry Singleton re: responding to IRS query re: same	2/1/2010	789.25	0.5	394.63	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review / discuss w/ Jon Wilson the NOL per period for IRS response	2/1/2010	789.25	0.4	315.70	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	discuss/review abbreviated 382 summary output to be presented to IRS	2/1/2010	789.25	0.5	394.63	Section 382
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with Jeff McDonald regarding section 382	2/1/2010	623.70	0.7	436.59	Section 382
DuBois, Brigit (US012590015)	Manager-Grade 4	OR- email Jim Knightly with request for sales data for submission to assessors	2/2/2010	495.11	0.3	148.53	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Exchanged emails discussing appeal Process with Charlie L., Jeff K, Sonya M	2/2/2010	227.15	3.0	681.45	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review emails and dialog with Henry, follow-up issues and ideas regarding 382 analysis	2/2/2010	731.50	0.5	365.75	Controversy
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Calls with Jon Wilson, Jeff McDonald and separate call with IRS manager Tyrone Hicks.	2/2/2010	780.01	0.5	390.01	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review Osler's closing list for InterTAN	2/2/2010	789.25	0.5	394.63	InterTan Restructuring
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Skadden; et. al. to discuss InterTAN wind-up Qs	2/2/2010	789.25	0.5	394.63	InterTan Restructuring
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to Henry Singleton e-mails re: Carryback and IRS' possible 382 concerns	2/2/2010	789.25	0.5	394.63	Section 382
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Research and analysis related to Section 382 limitations for purposes of providing support to IRS related to tax refund claim	2/2/2010	623.70	2.3	1,434.51	Section 382
Corum, Harold John (US012626359)	Manager-Grade 4	Monterey County valuation - review of documents	2/3/2010	495.11	0.5	247.56	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Work with Brigit DuBois to provide appraisal report data in appealing select WA and OR assessments	2/3/2010	735.35	0.3	220.61	Property Tax Project
Malman, Jared Lee (US012558754)	Senior-Grade 3	CC 382 - Reviewed and analyzed 382 Analysis to help respond to IRS.	2/3/2010	442.75	0.7	309.93	Section 382
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Calls with Dave Robison, Skadden and Jeff McDonald, CC.	2/3/2010	780.01	1.0	780.01	Controversy

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Respond to Jeff McDonald's e-mail Q re: possible 382 and pre/post change TI calc Qs; discussion w/ Jeff re: same	2/3/2010	789.25	0.7	552.48	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review / Comment on our response to IRS's mock 382 calc	2/3/2010	789.25	0.4	315.70	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review / comment on IRS' mock 382 change calculation	2/3/2010	789.25	0.3	236.78	Section 382
DuBois,Brigit (US012590015)	Manager-Grade 4	OR-call to Jackson and Washington County assessors re: data requests for appeals	2/4/2010	495.11	0.2	99.02	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	WA - Snohomish County review filings with BOE and discuss reinstating declined appeal; email update and new petition number for reinstated appeal	2/4/2010	495.11	0.5	247.56	Property Tax Project
Malman,Jared Lee (US012558754)	Senior-Grade 3	CC 382 - Assisted putting together 382 schedule to reconcile EY and IRS' differences for IRS Agent.	2/4/2010	442.75	0.1	44.28	Section 382
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails and dialog with henry, follow-up issues and ideas regarding 382 analysis	2/4/2010	731.50	0.5	365.75	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Preparation for presentation of analysis to IRS and preliminary discussion via email exchange with IRS manager.	2/4/2010	780.01	0.5	390.01	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review / respond to various e-mails re: 382 owner shift analysis; response to IRS calc w/ our reconciliation	2/4/2010	789.25	1.0	789.25	Section 382
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Adjustments to section 382 support to be provided to IRS	2/4/2010	623.70	1.3	810.81	Section 382
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Henry Singleton regarding IRS position on section 382	2/4/2010	623.70	1.4	873.18	Section 382
Corum,Harold John (US012626359)	Manager-Grade 4	Monterey County valuation follow up	2/5/2010	495.11	0.5	247.56	Property Tax Project
Halvorson, Phil D	Partner/Principal-Grade 1	Discussions regarding Intertan structuring	2/5/2010	700.00	1.0	700.00	InterTan Restructuring
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Follow up with jurisdictions in Florida where settlements were achieved - Escambia, Highlands, Okaloosa, Martin, Polk and Sarasota to verify settlement value, obtain final tax amount due and obtain name of individual who filed original claim to US Bankruptcy Court. Information needed to verify information in affidavits being sent to jurisdictions to sign, so settlement is airtight when presented to US Bankruptcy judge	2/5/2010	681.45	3.3	2,248.79	Property Tax Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Call with Linda Lorello, IRS and subsequent email on refund release to EY, CC and Skadden team.	2/5/2010	780.01	0.5	390.01	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee app - review of billing details	2/5/2010	623.70	1.4	873.18	Monthly/Interim Fee Applications
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City draft openings to narrative reports to respond to California audits for store numbers 4507/1618/and 3848	2/8/2010	768.60	3.2	2,459.52	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Somerville, Plymouth, and Foxboro MA assessors regarding abatement requests	2/8/2010	735.35	0.5	367.68	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	brief disc with jeff results of refund activity and email to henry	2/8/2010	731.50	0.5	365.75	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with various professionals on time entries for January fee app	2/8/2010	623.70	1.2	748.44	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of January billing detail for monthly fee application	2/8/2010	623.70	2.1	1,309.77	Monthly/Interim Fee Applications
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Review and update narrative report to respond to California audits for store number 4507	2/9/2010	768.60	2.4	1,844.64	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Santa Cruz County e-mail Correspondence	2/9/2010	495.11	0.5	247.56	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received (2.4) and updated notice tracking spreadsheet (1.6)	2/9/2010	227.15	4.0	908.60	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Jeff McDonald; Lloyd Sparling; Dave Levy to discuss InterTAN wind-down; CN ruling issues; and Ventoux Liq Trust issues	2/9/2010	789.25	1.0	789.25	InterTan Restructuring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to monthly fee app based on review of time entries	2/9/2010	623.70	0.8	498.96	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Communications with John Simon of Foley & Lardner regarding monthly fee application	2/9/2010	623.70	0.7	436.59	Monthly/Interim Fee Applications
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Review and update narrative report to respond to California audits for store number 3848	2/10/2010	768.60	2.1	1,614.06	Property Tax Project

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to various e-mails re: IRS Query re: 382 analysis and First Pacific Advisors survey response to 13G filing	2/10/2010	789.25	0.5	394.63	Section 382
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of final billing package for January	2/10/2010	623.70	1.2	748.44	Monthly/Interim Fee Applications
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Review and update narrative report to respond to California audits for store number 1618	2/11/2010	768.60	1.3	999.18	Property Tax Project
Healey, Wendy J (US011526689)	Senior Manager-Grade 3	drafting valuation report/write up	2/11/2010	768.60	4.0	3,074.40	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Discuss change to narrative report for use in administrative claims settlements	2/11/2010	735.35	0.8	588.28	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review Florida settlement documents and send to Jeff Knopke and Dan Blanks	2/11/2010	735.35	0.2	147.07	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Snomish Co WA - negotiations with Brigit DuBois	2/11/2010	735.35	0.1	73.54	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review billing fee application for Jan	2/11/2010	731.50	0.6	438.90	Monthly/Interim Fee Applications
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	brief disc with jeff results of refund activity and email to henry	2/11/2010	731.50	0.4	292.60	Controversy
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Provide information requested by IRS exam manager Tyrone Hicks to conclude the 382 issue	2/11/2010	780.01	0.5	390.01	Controversy
Wells, Karen E (US011916690)	Senior Manager-Grade 1	IRS follow-up on status of Form 1139 tentative refund processing.	2/11/2010	757.68	0.5	378.84	IRS Account Analysis Project
Corum, Harold John (US012626359)	Manager-Grade 4	Monterey County e-mail Correspondence	2/12/2010	495.11	0.5	247.56	Property Tax Project
Malman, Jared Lee (US012558754)	Senior-Grade 3	CC 382 - review of email correspondence	2/12/2010	442.75	0.1	44.28	Section 382
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Review and make changes narrative to prepare for submission to Oregon assessor for store number 4507	2/15/2010	768.60	1.4	1,076.04	Property Tax Project
DuBois, Brigit (US012590015)	Manager-Grade 4	OR appeals - follow up with Jackson County assessor	2/15/2010	495.11	0.2	99.02	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Call with Dan Blanks to review protocols for contacting Omni37 claim jurisdictions for settlement	2/15/2010	735.35	0.4	294.14	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Review and make changes narrative to prepare for submission to Oregon assessor for store number 1618	2/16/2010	768.60	2.1	1,614.06	Property Tax Project
Healey, Wendy J (US011526689)	Senior Manager-Grade 3	revisions to valuation report based on comments from Guy Botts	2/16/2010	768.60	2.0	1,537.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Knopke at Circuit City to determine claims calculations for Smith Co TX and Tyler ISD	2/16/2010	735.35	0.5	367.68	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Skimmed thorough new notices received (1.2) and updated notice log (1.8)	2/16/2010	227.15	3.0	681.45	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	discussion with jeff mcdonald on bankruptcy matters	2/16/2010	731.50	0.5	365.75	BR Process/Status Update
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Review and make changes narrative to prepare for submission to Oregon assessor for store number 3848	2/17/2010	768.60	0.5	384.30	Property Tax Project
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	internal status call re: 2-28-10 ye tax compliance BK issues	2/17/2010	754.60	0.5	377.30	BR Process/Status Update
Long, Charles A (US011485081)	Executive Director-Grade 1	Respond to Jeff Knopke at Circuit City regarding Smith Co TX and Tyler ISD claims	2/17/2010	735.35	0.3	220.61	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Knopke at Circuit City to provide updated appraisal	2/17/2010	735.35	0.2	147.07	Property Tax Project
Mitchell, Traci R. (US011239755)	Senior Manager-Grade 4	Call Jon Wilson re Circuit City bankruptcy income taxes	2/17/2010	673.75	0.5	336.88	BR Process/Status Update
Mulcahy, Sean D. (US011715258)	Senior-Grade 1	review of Bill Behrens' workpapers, regarding market values/discussions with equipment dealers	2/17/2010	415.80	0.3	124.74	Property Tax Project
Mulcahy, Sean D. (US011715258)	Senior-Grade 1	organization of market value notes and documents and fax to Guy Botts	2/17/2010	415.80	0.2	83.16	Property Tax Project
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - IRS transcripts for Karen Wells	2/17/2010	167.86	0.5	83.93	IRS Account Analysis Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	disc with jon wilson and scott vaughn on next steps and potential issues for jeff for YE	2/17/2010	731.50	0.5	365.75	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss w/ Jon Wilson; Nancy Flagg and Chip Phillips the request by Jeff McDonald as to the high-level considerations w/r/t the upcoming Y/E and tax compliance issues to focus on	2/17/2010	789.25	0.5	394.63	BR Process/Status Update
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Conference call with Scott Vaughn, Chip Phillips and Nancy Flagg regarding 2/28/10 year end tax considerations (COD, SALT, International) - 1 hour; follow up emails regarding the same - .7 hours	2/17/2010	623.70	1.7	1,060.29	BR Process/Status Update

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
DuBois, Brigit (US012590015)	Manager-Grade 4	OR & WA appeals - follow up emails to/from Charlie regarding supporting documentation for appeal positions (.5), call to Guy Botts to discuss availability of docs for hearing (.3), call to Jackson county and submit data to Jackson County assessor (.4)	2/18/2010	495.11	1.2	594.13	Property Tax Project
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	review email to mcdonald from jon wilson and send comments with follow up email to traci mitchell re: bankruptcy tax issues	2/18/2010	725.00	0.4	290.00	BR Process/Status Update
Healey, Wendy J (US011526689)	Senior Manager-Grade 3	Additional valuation report modifications	2/18/2010	768.60	3.0	2,305.80	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Additional revisions to Oregon narrative reports	2/19/2010	768.60	2.0	1,537.20	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 2	Santa Cruz County, CA - initial personal property valuation data collection for the assessors.	2/19/2010	415.80	1.0	415.80	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 2	Snohomish County, CA - initial personal property valuation data collection for assessors.	2/19/2010	415.80	1.0	415.80	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review modifications to appraisal narrative to go to local assessors w/ Guy Botts	2/19/2010	735.35	0.2	147.07	Property Tax Project
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	review IRS Proof of Claim and email to IRS manager to request call to discuss why the large hold back	2/19/2010	780.01	0.5	390.01	Controversy
Wells, Karen E (US011916690)	Senior Manager-Grade 1	Discussion with IRS regarding additional 1139 carryback refunds (.6). Secured and reviewed IRS proof of claim (1.1). Email and discussion with Henry Singleton (.3).	2/19/2010	757.68	2.0	1,515.36	IRS Account Analysis Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City prepare information and section of narrative for EY property tax memo regarding assessment for Oregon stores (1.2) and discussions with assessor (.4)	2/22/2010	768.60	1.6	1,229.76	Property Tax Project
DuBois, Brigit (US012590015)	Manager-Grade 4	OR - Jackson County store review assessor analysis and email to Vrushali and Charlie; stip to value for hearing	2/22/2010	495.11	0.5	247.56	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 2	Drafting narrative report for Santa Cruz and Snohomish County appeals	2/22/2010	415.80	4.0	1,663.20	Property Tax Project
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Call with IRS manager Tyrone Hicks to discuss reasons for refund hold back and what actions need to occur to allow release. Essentially position was current audit needed to be concluded. Called Jeff McDonald with information.	2/22/2010	780.01	0.5	390.01	Controversy
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City prepare file and narrative support to provide CC for discussions with assessor relative to the HQ's values	2/23/2010	768.60	1.4	1,076.04	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review draft of headquarters narrative appraisal report and send to Jeff Knopke	2/23/2010	735.35	0.5	367.68	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Respond to appeals notices	2/23/2010	227.15	1.5	340.73	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	follow-up with jeff mcdonald on resource needs (.3), michelle mosier position discussion (.2)	2/23/2010	731.50	0.5	365.75	Admin
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review Conflict Check responses; coordinate same into E-Docs files	2/23/2010	789.25	1.5	1,183.88	Admin
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review various e-mails to support files (1.3); positions taken w/r/t Section 382 analysis (2.7) begin E-Docs process (.5)	2/23/2010	789.25	4.5	3,551.63	Section 382
Long, Charles A (US011485081)	Executive Director-Grade 1	Review Smith Co TX claim calculations and confirm with Jeff Knopke at CC	2/25/2010	735.35	0.2	147.07	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Discussion with Jeff McDonald regarding competent authority; interest netting; etc.	2/25/2010	623.70	1.0	623.70	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	meeting with pam on billing/admin	2/26/2010	731.50	0.5	365.75	Admin
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Review of competent authority correspondence on royalty adjustment proposed by IRS	2/26/2010	623.70	1.0	623.70	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review various e-mails pertaining to 382 and ongoing conflict retention	2/26/2010	789.25	2.5	1,973.13	Section 382
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Scott Vaughn, Cliff Tegel, Elvin Hedgpeth regarding competent authority issue	2/26/2010	623.70	1.7	1,060.29	Controversy

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Ingles, Beatrice (US011860300) Knightly, James Charles (US012542157)	Senior Associate	Review new parties for supplemental connections check (1.3); preparation of parties listing for D. Duncker (.8); upload new parties into system/notification to team regarding same (.4)	3/1/2010	120.00	2.5	300.00	Admin
	Senior-Grade 2	Review of property tax correspondence for various jurisdictions	3/1/2010	415.80	4.0	1,663.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Discuss appeal of Alameda County CA stores and pending audit with Nancy Flagg	3/1/2010	725.00	0.1	72.50	Property Tax Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss new Connections Check process items w/ Beatrice; respond to Joanne Lee of Foley's e-mail re: same	3/1/2010	789.25	0.5	394.63	BR Process/Status Update
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1	email reply to charlie re: Alameda county escape assessment and BK implications	3/2/2010	725.00	0.4	290.00	Property Tax Project
Singleton, Henry V. (US012608967) Wilson, Jonathan B (US012003115) Wilson, Jonathan B (US012003115)	Executive Director-Grade 1	1 and 1/2 hours Circuit City (1/2 hour call with Jeff McDonald to discuss IRS meeting and process proposed to close examination, 1/2 hour to review the IRS adjustment schedule for 2007 and 2008 to consider impact on prior NOL utilization and expected changes/discussed some procedural aspects with Karen Wells, 1/2 hour call with Jeff McDonald to review the strengths and weaknesses of going to Competent Authority on the imputed royalty issue.)	3/2/2010	725.00	1.5	1,087.50	Controversy
	Senior Manager-Grade 4	Discussion with Scott Vaughn regarding IRS audit status	3/2/2010	623.70	0.7	436.59	BR Process/Status Update
	Senior Manager-Grade 4	Follow up with Henry regarding audit issues	3/2/2010	623.70	1.2	748.44	Controversy
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City prepare HQ standalone report to present to VA property tax assessor	3/3/2010	700.00	2.7	1,890.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review Genessee County MI attorney inquiry regarding Circuit City appeal to the MTT and foreclosure of their leased premises	3/3/2010	725.00	0.3	217.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Work w/ Dan Blanks and Jeff Knopke on creating a second appraisal report for the HQ location	3/3/2010	725.00	0.2	145.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Discuss appeal of Alameda County CA stores and pending audit with Jeff Knopke and review claims status	3/3/2010	725.00	0.3	217.50	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new property tax notices received	3/3/2010	227.15	2.5	567.88	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	meeting with Jeff McDonald on various issues (1.3); discussions around payroll matters and claims (.7)	3/3/2010	731.50	2.0	1,463.00	BR Process/Status Update
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review various connections check update e-mails from Jon; Joanne from Foley	3/3/2010	789.25	0.5	394.63	BR Process/Status Update
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Competent authority discussion with Elvin Hedgpeth, Scott Vaughn, Jeff McDonald (1.2); correspondence regarding the same (1.3)	3/3/2010	623.70	2.5	1,559.25	BR Process/Status Update
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City additional preparation of HQ report	3/4/2010	700.00	2.3	1,610.00	Property Tax Project
Corum, Harold John (US012626359)	Manager-Grade 4	Inquiry to Alameda County Assessor on appeal and audit	3/4/2010	495.11	0.5	247.56	Property Tax Project
Hedgpeth, Elvin Thomas (US012762068)	Executive Director-Grade 1	Calls on feasibility of requesting Competent Authority assistance on royalty adjustment with Canada	3/4/2010	725.00	2.0	1,450.00	BR Process/Status Update
Long, Charles A (US011485081)	Executive Director-Grade 1	Conf call with Dan Blanks and Jeff Knopke regarding HQ valuation report for Henrico County and status of Omni 37 claims settlement	3/4/2010	725.00	0.8	580.00	Property Tax Project
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	2 and 1/2 hours Circuit City (1 hour call internal to discuss the merits of pursuing C/A on Canadian royalty issue, 1 hour call with Jeff McDonald, Jon Wilson, Elvin Hedgpeth and Scott Vaughn to further discuss the scenarios for case closing and C/A issue and 1/2 hour with Jody Brewster, Skadden Arps, to provide an update on the examination process and plans for protecting the ability to appeal the SLB claim decision)	3/4/2010	725.00	2.5	1,812.50	Controversy
		Conference call w/ Jeff McDonald; Henry Singleton; Elvin Hedgeworth; Jon Wilson re: IRS audit adjustment proposal and impact on Canadian taxes paid and potential to address through Competent Authority	3/4/2010	789.25	1.0	789.25	BR Process/Status Update

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of expansion application	3/4/2010	623.70	1.6	997.92	Admin
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of fourth interim fee application	3/4/2010	623.70	1.4	873.18	Monthly/Interim Fee Applications
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Review correspondence from Charlie Long for Flint, MI property (.2). Begin to review status of CC portfolio to follow up with CL and CF (.3).	3/5/2010	408.10	0.5	204.05	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - review of new parties	3/5/2010	161.70	3.6	582.12	Admin
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - review of new parties	3/6/2010	161.70	2.4	388.08	Admin
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - review of new parties	3/7/2010	161.70	1.6	258.72	Admin
Ingles,Beatrice (US011860300)	Senior Associate	Review email from N. Rodriguez regarding clarification of name of entity listed on supplemental pill/send response accordingly	3/8/2010	120.00	0.2	24.00	Admin
Randall,Franchon L. (US012058237)	Manager-Grade 4	call re Canadian NOL issues	3/8/2010	515.90	1.0	515.90	BR Process/Status Update
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Updated Exhibits for Interim fee application	3/8/2010	134.75	0.5	67.38	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Preparation of Exhibits for Fifth Interim Fee application due on 3/17/10	3/8/2010	623.70	2.9	1,808.73	Monthly/Interim Fee Applications
Long,Charles A (US011485081)	Executive Director-Grade 1	Review outstanding appeals lists to determine where to provide appraisal report; send appraisal report to Jeff Rash to distribute to Florida assessors	3/9/2010	725.00	0.2	145.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up with Seekonk MA assessor regarding filed appeal	3/9/2010	725.00	0.1	72.50	Property Tax Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	1/2 hour call with Jeff McDonald to describe the strategy that will be advanced with IRS exam manager to bring closure to current exam while retaining appeals rights and expedite release of additional funds.	3/9/2010	725.00	1.0	725.00	Controversy
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updated Jon Wilson and Dave Robison (Skadden) and solicited their thoughts. Called IRS and talked to team manager Tyrone Hicks for 1/2 hour to explain approach and ask if he found it acceptable)	3/10/2010	227.15	1.0	227.15	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Prepared and filed appeals documents for various locations	3/10/2010	161.70	4.2	679.14	Admin
Ingles,Beatrice (US011860300)	Senior Associate	Supplemental connections check	3/10/2010	161.70	4.2	679.14	Admin
Long,Charles A (US011485081)	Executive Director-Grade 1	Review emails from GCO regarding parties listing (.6); send update to team regarding parties in question and how many need to be checked on the supplemental (.4)	3/11/2010	120.00	1.0	120.00	Admin
Long,Charles A (US011485081)	Executive Director-Grade 1	Newport News VA - follow up w/ City Attorney on claims settlement for 2009 taxes	3/11/2010	725.00	0.3	217.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review City of Novi's first set of interrogatories and request for production of documents and discuss with Stephanie Bing and Cheryl Fillipou	3/11/2010	725.00	0.2	145.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing detail (.3); follow-up on sow activity (.2)	3/11/2010	731.50	0.5	365.75	Admin
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - sent notices related to new parties	3/11/2010	161.70	4.1	662.97	Admin
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - review of responses related to new parties	3/11/2010	161.70	4.6	743.82	Admin
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of correspondence from Henry S. related to IRS examination status (.6) conversations with Henry S. regarding the same (.3)	3/11/2010	623.70	0.9	561.33	BR Process/Status Update
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Novi, MI correspond with Charlie Long regarding Respondents Interrogatories	3/12/2010	408.10	0.3	122.43	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	Supplemental connections check - follow up on responses	3/12/2010	161.70	1.8	291.06	Admin
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review Connections Check Survey results as they come in	3/12/2010	789.25	0.8	631.40	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of Fifth Interim fee application	3/12/2010	623.70	2.1	1,309.77	Monthly/Interim Fee Applications
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	2009 PP Appeal: correspond with Novi,MI City's Attorney regarding Interrogatories (.3). Read interrogatories (.7).	3/15/2010	408.10	1.0	408.10	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	discussion with Jeff McDonald on bankruptcy status	3/15/2010	731.50	0.5	365.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to various Connection Check e-mails	3/15/2010	789.25	0.5	394.63	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Nancy R. on connections check	3/15/2010	623.70	0.5	311.85	BR Process/Status Update

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of billing correspondence for Fifth Fee application	3/15/2010	623.70	1.2	748.44	Monthly/Interim Fee Applications
Ingles,Beatrice (US011860300)	Senior Associate	Review Microsoft CP's listed in GFIS and send out a confirmation request to same	3/16/2010	120.00	0.5	60.00	Admin
Ingles,Beatrice (US011860300)	Senior Associate	Review emails and respond regarding Microsoft	3/16/2010	120.00	0.4	48.00	Admin
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	discussion with Jeff McDonald on receivables	3/16/2010	731.50	0.5	365.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to various Connection Check e-mails	3/16/2010	789.25	0.5	394.63	BR Process/Status Update
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connections check -- survey follow-ups	3/17/2010	161.70	0.6	97.02	Admin
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to various Connection Check e-mails	3/17/2010	789.25	0.3	236.78	BR Process/Status Update
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	2009 PP Appeal: Continue reading Novi, MI interrogatories.	3/18/2010	408.10	0.5	204.05	Property Tax Project
Ingles,Beatrice (US011860300)	Senior Associate	Review connections check status (1.9); send update to team regarding same (.6)	3/18/2010	120.00	2.5	300.00	Admin
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connections check -- survey follow-ups	3/18/2010	161.70	0.4	64.68	Admin
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	2009 PP Appeal: Correspondence regarding Novi, MI interrogatories.	3/19/2010	408.10	1.3	530.53	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	Circuit City - conf call re City of Novi, MI	3/19/2010	681.45	0.5	340.73	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connections check -- survey follow-ups	3/19/2010	161.70	0.1	16.17	Admin
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review / respond to various Connection Check e-mails	3/19/2010	789.25	0.6	473.55	BR Process/Status Update
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Meeting to discuss City of Novi Interrogatories with CFilippou and CLong.	3/22/2010	371.00	1.0	371.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Began research Michigan Tax Tribunal Abeyance filing requirements and process.	3/23/2010	371.00	1.0	371.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Prepare Headquarters narrative report for partner review	3/23/2010	700.00	0.8	560.00	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	Circuit City - call with Stephanie and Chris Wylie re City of Novi	3/23/2010	619.50	0.3	185.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Beth Weller Initiative - develop work plan and knowledge object for project roll out	3/23/2010	668.50	2.0	1,337.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Desoto County MS - review recommendation by Dan Blanks as to proof of claim settlement	3/23/2010	668.50	0.6	401.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call with Cheryl Filippou and Stephanie Bing regarding response to City of Novi, MI interrogatories; follow up with client regarding City's filing of Proof of Claim for 2009 taxes	3/23/2010	668.50	0.5	334.25	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connection check - review of responses	3/23/2010	147.00	0.2	29.40	Admin
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Document retention related to billing/fee application information	3/24/2010	567.00	2.6	1,474.20	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Document retention review focused on Section 382 analysis	3/24/2010	567.00	2.1	1,190.70	Section 382
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Make corrections to Headquarters report based on partner changes	3/25/2010	700.00	2.2	1,540.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Beth Weller Initiative - continue to develop work plan and knowledge object for project roll out	3/25/2010	668.50	1.0	668.50	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	discussion with Jeff McDonald on status of tax issues	3/25/2010	665.00	0.5	332.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Communications with Teresita F. and Jeff M. regarding audit activity in Puerto Rico	3/25/2010	567.00	1.3	737.10	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of billing status with Pam W. and emails to Chip P. regarding the same	3/25/2010	567.00	1.1	623.70	Monthly/Interim Fee Applications
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Prepare final Headquarters document for delivery	3/26/2010	700.00	1.1	770.00	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 4	Call w/Charlie to review the process of reduce & allow secured TX property tax claims	3/26/2010	619.50	1.5	929.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Participate in conference call with Jeff McDonald of Circuit City, and Dan Blanks, etal, of McGuire Woods to discuss 2009 Henrico Co VA personal property tax proof of claims settlement	3/26/2010	668.50	0.7	467.95	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Beth Weller Initiative - prepare work plan	3/26/2010	668.50	1.0	668.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Beth Weller Initiative - present work plan and knowledge objects for project roll out to Melissa Cody	3/26/2010	668.50	1.4	935.90	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connection check - review of responses	3/26/2010	147.00	0.8	117.60	Admin

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	CC conference call with Charlie Long, Jim Knightly and myself to discuss Henrico county's attorneys questions and our responses	3/29/2010	700.00	0.6	420.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	CC research narrative report to develop responses to Henrico county's attorney's questions	3/29/2010	700.00	1.5	1,050.00	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	call to OR BOPTA re hearing decision and no notice of hearing received	3/29/2010	450.10	0.3	135.03	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss w/ Guy Botts and Jim Knightly our response to the headquarters valuation report questions raised by Henrico Co VA	3/29/2010	668.50	0.6	401.10	Property Tax Project
Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1	supplemental connections check	3/29/2010	147.00	0.9	132.30	Admin
DuBois,Brigit (US012590015)	Manager-Grade 4	email to Vrushali and Charlie regarding OR issue	3/30/2010	450.10	0.5	225.05	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 2	Preparation of draft memo in response to CC lawyer's questions.	3/30/2010	415.80	1.4	582.12	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 2	Discussion with Guy Botts and Charlie Long surrounding questions proposed by Circuit city lawyers.	3/30/2010	415.80	0.6	249.48	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss O-37 proof of claims settlement strategy with Brigit DuBois with OR and WA assessment jurisdictions	3/30/2010	668.50	1.0	668.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare draft and respond to Henrico Co questions concerning HQ appraisal report	3/30/2010	668.50	1.3	869.05	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received from company	3/30/2010	206.50	3.0	619.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review recent connection check responses from various EY partners; briefly discuss status of connections check with Nancy Rodriguez;	3/30/2010	717.50	0.5	358.75	BR Process/Status Update
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	respond to JoAnn Lee's Q re; same	3/31/2010	371.00	1.0	371.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Novi, MI: Abeyance follow-up	3/31/2010	700.00	1.1	770.00	Property Tax Project
Ingles,Beatrice (US011860300)	Senior Associate	Conference call with CC attorneys Dan Blanks and Craig Bell, CC rep Jeff Knopke and Jeff McDonald and Charlie long to discuss responses to Henrico County questions	3/31/2010	120.00	2.3	276.00	BR Process/Status Update
Knightly,James Charles (US012542157)	Senior-Grade 2	Review case status/send update to team regarding same	3/31/2010	415.80	2.1	873.18	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 2	Preparation of draft memo regarding the analysis, on a step by step basis, of the field stores.	3/31/2010	415.80	0.9	374.22	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	review and follow up of both CC lawyer response memo and field store description memo	3/31/2010	668.50	0.7	467.95	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Conference call to review response to Henrico Co questions concerning HQ appraisal report	3/31/2010	206.50	4.0	826.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Logged notices into tracking spreadsheet (2.7); updates to Charlie L and company regarding status (1.3)	3/31/2010	717.50	1.0	717.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review final Connections Check survey results and respond re: same (.4) / comments to Joanne of Foley re: latest Connection Check results for Affidavit to be filed (.6)	3/31/2010	717.50	0.7	502.25	InterTan Restructuring
Hassell,William Poage (US012766692)	Partner/Principal-Grade 1	InterTAN - Discuss w/ Dave Levy of Skadden certain potential tax considerations that need to be thought through if the Canada restructuring occurs after CCSI's assets are moved into the Liquidating Trust	4/1/2010	630.00	1.5	945.00	InterTan Restructuring
Long,Charles A (US011485081)	Executive Director-Grade 1	Research and call regarding 986c implications in Canada	4/1/2010	668.50	0.1	66.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	City of Novi MI - request to Dan Blanks regarding responding to interrogatories or strategy to settle	4/1/2010	668.50	0.5	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update draft as a final document in response to Henrico Co questions concerning HQ appraisal report and send to Dan Blanks	4/1/2010	206.50	2.0	413.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	Emails to Charlie L and client regarding notice status (.6); follow up calls with various jurisdictions (1.4)	4/1/2010	665.00	0.5	332.50	BR Process/Status Update
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	update call with jeff mcdonald on bankruptcy status	4/1/2010	567.00	2.8	1,587.60	InterTan Restructuring
		Research and call re: revised Canadian plan involving transfers to liquidating trust and foreign exchange implications of Canadian PTI					

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Cliff Tegel and then follow on call w/ Jake re: PwC Canada's proposed revisions to Canadian Restructure and discuss potential US tax ramifications including fx gain/loss potential; E&P repat gain/loss potential; taxability of liquidations and conversions; and other related issues	4/1/2010	717.50	2.0	1,435.00	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	InterTAN canadian restructure call with Jeff McDonald; David Levy; Lloyd Sparling; Others to discuss revision to plan proposed by PwC Canada and whether US tax impacts; suggest slight revisions on call	4/1/2010	717.50	1.0	717.50	InterTan Restructuring
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of third supplemental retention application	4/1/2010	567.00	2.3	1,304.10	Admin
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Novi, MI: Start draft of answers to interrogatories (3.1), correspond with Charlie Long re same (.9).	4/2/2010	371.00	4.0	1,484.00	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - call with Scott Vaughn regarding Canadian restructuring and potential US tax ramifications	4/2/2010	766.50	1.0	766.50	InterTan Restructuring
DuBois,Brigit (US012590015)	Manager-Grade 4	follow up related to OR BOPTA re hearing decision	4/2/2010	450.10	0.6	270.06	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference Call to Further Discuss O-37 proof of claims settlement strategy with Brigit DuBois with OR and WA assessment jurisdictions	4/2/2010	668.50	0.6	401.10	Property Tax Project
More,Vrushi (US012669303)	Staff/Assistant-Grade 4	Calls with various state authorities regarding notices received and appeal status	4/2/2010	206.50	2.0	413.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Processed Novi answers to interrogatories.	4/5/2010	371.00	3.0	1,113.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and approve responses to City of Novi, MI interrogatories as part of the Michigan Tax Tribunal administrative appeal process	4/5/2010	668.50	0.5	334.25	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	Follow up call with Stephanie B, Charlie L and Chris Wylie on jurisdictions without claims	4/6/2010	619.50	1.8	1,115.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call with Cheryl Filippou and Stephanie Bing regarding settlement of MI 2009 Administrative Claims as well as next steps in the abeyance and stay motions to be filed with the MI Tax Tribunal	4/6/2010	668.50	1.6	1,069.60	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Meetings with Charlie Long and C Filippou regarding next steps for all locations regarding ability to place cases in abeyance or withdraw	4/8/2010	371.00	1.8	667.80	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	Circuit City - conf call w Charlie and Stephanie to discuss how ppt values were calculated and action plan for jurisdictions with and without claims filed	4/8/2010	619.50	1.0	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss Michigan Tax Tribunal cases' status w/ Stephanie Bing and Cheryl Filippou (.9); prepare memo to Dan Blanks at McGuire Woods to ask for guidance (.9)	4/8/2010	668.50	1.8	1,203.30	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Correspond with City of Grandville attorney	4/9/2010	371.00	1.3	482.30	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of March billing information	4/9/2010	567.00	1.7	963.90	Monthly/Interim Fee Applications
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	review claims; correspond with Brighton regarding verification of claims	4/12/2010	371.00	0.2	74.20	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with charlie re: property tax status, objections and settlement proposals	4/12/2010	686.00	0.7	480.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call with Nancy Flagg to discuss open litigation issues and proof of claim settlement strategies	4/12/2010	668.50	0.7	467.95	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work w/ Nickel & Co on an authorization agency conflict issue in Riverside Co CA	4/12/2010	668.50	1.0	668.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review various e-mails to support files for positions taken with respect to InterTAN discussions	4/12/2010	717.50	1.0	717.50	InterTan Restructuring
Corum,Harold John (US012626359)	Manager-Grade 4	Research related to Riverside County Appeal Issues	4/13/2010	450.10	0.5	225.05	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Correspondence to team regarding Riverside County Appeal Issues	4/14/2010	450.10	0.5	225.05	Property Tax Project

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Long,Charles A (US011485081)	Executive Director-Grade 1	Request confirmation from Circuit City on sale of Riverside Co CA store 246 to settle agency discrepancy	4/14/2010	668.50	0.3	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review non-objections jurisdiction list to the Omni 37 filing and target list to the implementation team	4/15/2010	668.50	0.4	267.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeal documents for multiple counties	4/15/2010	206.50	5.5	1,135.75	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of March billing activity	4/15/2010	567.00	2.3	1,304.10	Monthly/Interim Fee Applications
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	correspond with Ann Arbor regarding verification of claims	4/16/2010	371.00	0.3	111.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Reviewed new notices received (1.1), Logged all new notices into tracking spreadsheet (2.2), sent an appeal for 2 counties (.9) and called various state authorities (.3).	4/16/2010	206.50	4.5	929.25	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with jeff mcdonald and follow-up on meeting	4/16/2010	665.00	0.5	332.50	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Dan Blanks regarding Palm Beach FL Valuation Adjustment Board Special Magistrate's recommendation to the Value Adjustment Board	4/19/2010	668.50	0.2	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up with Dan Blanks regarding City and County of Denver CO request to respond to application	4/19/2010	668.50	0.2	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up with Town of Milbury MA regarding abatement request for 2009 taxes	4/19/2010	668.50	0.1	66.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Phone call with Dan Blanks regarding City and County of Denver CO, and like, requests to respond to application	4/20/2010	668.50	0.2	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Correspondence with John, Charlie, Client regarding next steps to take on various notices (2.7). Called sate authority to inquire about notices received (1.3)	4/20/2010	206.50	4.0	826.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	continue correspondence with ann arbor attorney regarding claims.	4/21/2010	371.00	1.0	371.00	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	Review OR and TX information in advance of calling assessors	4/21/2010	450.10	0.3	135.03	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of March billing detail	4/21/2010	567.00	2.1	1,190.70	Monthly/Interim Fee Applications
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 4	Call w/Brent, Jessica & Brigit to discuss process and procedure for settlement of claims - reduce & allow for TX, WA & OR	4/22/2010	619.50	1.0	619.50	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	Call with Melissa Cody to discuss timing of OR and TX issues	4/22/2010	450.10	0.7	315.07	Property Tax Project
Montgomery,Jessica Lynn (US012859926)	Senior-Grade 1	call with MSC and Bridget related to WA notice	4/22/2010	275.00	0.8	220.00	Property Tax Project
Montgomery,Jessica Lynn (US012859926)	Senior-Grade 1	Circuit city calls on TX and OR	4/23/2010	275.00	0.2	55.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Calls with various state authorities regarding appeal status	4/23/2010	206.50	1.5	309.75	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	follow-up with jeff and billing items, review next steps	4/23/2010	665.00	0.5	332.50	Monthly/Interim Fee Applications
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Circuit City: correspondence for Grandville and Novi; draft update e-mail on status to team; verification status and update...	4/26/2010	371.00	0.5	185.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide guidance to Stephanie Bing and Cheryl Filippou regarding settlements on cases pending before the Michigan Tax Tribunal, such as Cities of Novi (proof of claim) and Grandville (no proof of claim)	4/27/2010	668.50	0.3	200.55	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review of Jon Wilson's work on Circuit City bankruptcy engagement	4/27/2010	717.50	0.5	358.75	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing allocations and submission	4/30/2010	665.00	1.0	665.00	Monthly/Interim Fee Applications
Totals						314.9	164,709.45